

Lois Teich
61 Jane Street, Penthouse E • New York, NY 10014

December 30, 2009

Bernard L. Madoff Investment Securities LLC In Liquidation
Clerk of the United States Bankruptcy Court for
The Southern District of New York
One Bowling Green
New York, New York 10004

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, New York 10111

Re: Bankruptcy Case No. 08-1789 (BRL)
Lois Teich SIPC Claim No. _____

Dear Mr. Picard,

In response to the Notice of Trustee's Determination of Claim dated December 8, 2009 (copy attached) I hereby submit my opposition to the denial of the above referenced claim. My opposition is based on applicable law and is submitted to preserve any claim that might be recognized for indirect investments in Bernard L. Madoff Investment Securities LLC. I hereby reserve all rights in this matter including the right to supplement and amend this opposition.

Sincerely,


Lois Teich

Enclosures:

Notice of Trustee's Determination of Claim dated December 8, 2009